



General Assembly

February Session, 2016

Raised Bill No. 202

LCO No. 1429



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING VETERANS' PROPERTY TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsections (a) and (b) of section 12-81f of the general
2 statutes are repealed and the following is substituted in lieu thereof
3 *(Effective October 1, 2016, and applicable to assessment years commencing on*
4 *and after October 1, 2016):*

5 (a) Any municipality, upon approval by its legislative body, may
6 provide that any veteran entitled to an exemption from property tax in
7 accordance with subdivision (19) of section 12-81 shall be entitled to an
8 additional exemption, provided such veteran's qualifying income does
9 not exceed (1) the applicable maximum amount as provided under
10 section 12-81l, or (2) an amount established by the municipality, not
11 exceeding the maximum amount under said section 12-81l by more
12 than twenty-five thousand dollars. The exemption provided for under
13 this subsection shall be applied to the assessed value of an eligible
14 veteran's property and, at the option of the municipality, may be an
15 amount up to [ten] fifteen thousand dollars or an amount up to ten per
16 cent of such assessed value.

17 (b) Any municipality, upon approval by its legislative body, may
18 provide that any veteran's surviving spouse entitled to an exemption
19 from property tax in accordance with subdivision (22) of section 12-81
20 shall be entitled to an additional exemption, provided such surviving
21 spouse's qualifying income does not exceed (1) the maximum amount
22 applicable to an unmarried person as provided under section 12-81l, or
23 (2) an amount established by the municipality, not exceeding the
24 maximum amount under said section 12-81l by more than twenty-five
25 thousand dollars. The exemption provided for under this subsection
26 shall be applied to the assessed value of an eligible surviving spouse's
27 property and, at the municipality's option, may be in an amount up to
28 [ten] fifteen thousand dollars or in an amount up to ten per cent of
29 such assessed value.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-81f(a) and (b)

Statement of Purpose:

To increase from ten thousand dollars to fifteen thousand dollars the maximum property tax exemption a municipality may provide to veterans or their surviving spouses.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]